



Trustees' Financial Summary

FY2015-16

Submit ID: 0895-25883885

**** Recalculated ****

50 Teton County

0895 Power H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Elaine Seymour

Phone #: (406) 463-2251

(Signature)

(Date)

Chair, Board of Trustees: Penny Smoot

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
210	Local Donations	LOCAL	Yearly	NA
394	Vo Ed Family & Consumer Science	STATE	2014-2015	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	2014-2015	State
396	Vo Ed Business/Marketing	STATE	2014-2015	State
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	50-1895-81-15BG	84.048A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	11-12 AYP AWARD	unknown
471	Miscellaneous State Grant	STATE	ACT TESTING	State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	188,087.75	35,543.52	120,417.55	
02	Taxes Receivable - Real and Personal (120-149)	3,278.38	756.07	490.65	
03	Taxes Receivable - Protested (150-159)	154.92	39.88	25.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	191,521.05	36,339.47	120,933.42	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,433.30	795.95	515.87	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	50,727.56			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	137,360.19	35,543.52	120,417.55	
52	TOTAL FUND BALANCE/EQUITY	188,087.75	35,543.52	120,417.55	
53	TOTAL LIABILITIES AND FUND BALANCE	191,521.05	36,339.47	120,933.42	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		11,432.97	167,896.23	6,527.53
02	Taxes Receivable - Real and Personal (120-149)				9.71
03	Taxes Receivable - Protested (150-159)				0.48
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			12,895.00	
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		11,432.97	180,791.23	6,537.72
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				10.19
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)			12,895.00	
38	Reserve for Encumbrances (953)			1,089.00	
48	Fund Balance for Budget		11,432.97	166,807.23	6,527.53
52	TOTAL FUND BALANCE/EQUITY		11,432.97	180,791.23	6,527.53
53	TOTAL LIABILITIES AND FUND BALANCE		11,432.97	180,791.23	6,537.72

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,032.72		8,328.07	2,085.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	626.10			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,658.82		8,328.07	2,085.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,658.82		8,328.07	2,085.88
52	TOTAL FUND BALANCE/EQUITY	2,658.82		8,328.07	2,085.88
53	TOTAL LIABILITIES AND FUND BALANCE	2,658.82		8,328.07	2,085.88

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	44,622.77	61,065.32		4.55
02	Taxes Receivable - Real and Personal (120-149)	140.43			
03	Taxes Receivable - Protested (150-159)	6.54			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,769.74	61,065.32		4.55
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	146.97			4.55
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	44,622.77	61,065.32		
52	TOTAL FUND BALANCE/EQUITY	44,622.77	61,065.32		
53	TOTAL LIABILITIES AND FUND BALANCE	44,769.74	61,065.32		4.55

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,015.50	98,870.43		
02	Taxes Receivable - Real and Personal (120-149)		301.93		
03	Taxes Receivable - Protested (150-159)		12.98		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	25,015.50	99,185.34		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		314.91		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,015.50	98,870.43		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	25,015.50	98,870.43		
53	TOTAL LIABILITIES AND FUND BALANCE	25,015.50	99,185.34		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			214,814.24	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)			72,396.51	
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS			287,210.75	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)			287,210.75	
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY			287,210.75	
53 TOTAL LIABILITIES AND FUND BALANCE			287,210.75	

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			101,872.10	13,542.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			101,872.10	13,542.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			101,872.10	13,542.50
52	TOTAL FUND BALANCE/EQUITY			101,872.10	13,542.50
53	TOTAL LIABILITIES AND FUND BALANCE			101,872.10	13,542.50



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	118,558.03	163,870.61
	1112 District Levy - Personal Property	0.00	2,200.17
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	30,000.00	2,000.00
	1190 Penalties and Interest on Taxes	270.28	293.74
	1510 Interest Earnings	357.71	382.94
	3110 Direct State Aid	305,709.33	296,004.29
	3111 Quality Educator	24,463.76	19,969.90
	3112 At Risk Student	949.70	854.35
	3113 Indian Education For All	1,203.60	1,106.64
	3115 State Spec Ed Allowable Cost Pymt to Districts	8,982.75	6,350.40
	3116 Data For Achievement	885.00	1,060.00
	3118 Natural Resource Development	2,178.53	3,323.12
	3120 State Guaranteed Tax Base Aid	169,207.92	159,417.72
	3444 State School Block Grant	28,187.44	28,187.44
	3446 SB96 Block Grant Reimbursement	4,614.62	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		695,568.67	685,021.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	204,559.55	190,482.05	
			2XX Personal Services - Employee Benefits	31,741.64	37,609.21	
			3XX Purchased Professional and Technical Services	17,116.52	16,140.52	
			4XX Purchased Property Services	0.00	110.00	
			5XX Other Purchased Services	193.90	304.41	
			6XX Supplies and Materials	16,475.75	33,736.96	
			7XX Property and Equipment Acquisition	0.00	10,428.12	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	5,714.40	8,446.66	
			2XX Personal Services - Employee Benefits	15,788.98	34.18	
			5XX Other Purchased Services	0.00	207.30	
			6XX Supplies and Materials	0.00	128.19	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	4,855.86	5,487.36	
			2XX Personal Services - Employee Benefits	895.19	1,118.44	
			3XX Purchased Professional and Technical Services	812.77	693.09	
			5XX Other Purchased Services	0.00	75.80	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	870.57	1,010.08
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		30,166.18	30,329.31
		2XX Personal Services - Employee Benefits		10,340.41	9,053.11
		3XX Purchased Professional and Technical Services		0.00	1,429.01
		5XX Other Purchased Services		1,226.78	877.30
		6XX Supplies and Materials		0.00	166.30
		810 Dues and Fees		225.00	0.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		7,985.36	7,526.02
		2XX Personal Services - Employee Benefits		481.86	445.51
		25XX Support Services - Business			
		1XX Personal Services - Salaries		25,030.32	27,470.23
		2XX Personal Services - Employee Benefits		4,676.87	3,757.48
		3XX Purchased Professional and Technical Services		10,669.18	17,796.05
		4XX Purchased Property Services		1,837.24	641.37
		5XX Other Purchased Services		1,702.77	13,989.37
		6XX Supplies and Materials		3,157.88	2,752.12
		810 Dues and Fees		1,147.27	1,319.96
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		26,779.80	21,727.33
		2XX Personal Services - Employee Benefits		1,808.77	1,584.93
		3XX Purchased Professional and Technical Services		8,999.41	6,255.60
		4XX Purchased Property Services		43,313.11	47,991.67
		6XX Supplies and Materials		16,059.87	7,294.14
		7XX Property and Equipment Acquisition		5,455.00	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
		840 Principal On Debt		10,477.17	5,361.80
		850 Interest on Debt		524.16	245.88
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		8,799.78	10,029.80
		2XX Personal Services - Employee Benefits		1,641.88	1,998.13
		3XX Purchased Professional and Technical Services		988.10	5,628.85
		6XX Supplies and Materials		1,527.48	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		36,895.35	41,959.28
		2XX Personal Services - Employee Benefits		5,871.90	8,933.39
		4XX Purchased Property Services		247.50	0.00
		6XX Supplies and Materials		7,775.78	9,779.04



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	10,049.54	9,040.00	
			2XX Personal Services - Employee Benefits	77.41	161.19	
			4XX Purchased Property Services	0.00	1,984.21	
			5XX Other Purchased Services	3,777.44	6,194.74	
			6XX Supplies and Materials	1,639.67	1,293.00	
			810 Dues and Fees	360.00	1,030.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	28,397.66	35,308.20	
			2XX Personal Services - Employee Benefits	193.66	233.25	
			4XX Purchased Property Services	994.68	0.00	
			5XX Other Purchased Services	2,779.63	1,487.26	
			6XX Supplies and Materials	10,936.82	11,236.12	
			810 Dues and Fees	3,335.00	1,725.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	19,519.43	18,140.05	
			2XX Personal Services - Employee Benefits	1,751.33	1,800.71	
			3XX Purchased Professional and Technical Services	462.68	150.67	
			4XX Purchased Property Services	529.38	0.00	
			5XX Other Purchased Services	81.36	0.00	
			6XX Supplies and Materials	0.00	290.25	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	863.00	0.00	
215		1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	6,250.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				666,836.00	682,430.00	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	175,164.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	685,021.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	682,430.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 50,727.56 Less Last Year 40,395.24 (4b)	10,332.32	
	10,332.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	188,087.75	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	37,852.10	42,678.56
	1112 District Levy - Personal Property	0.00	566.53
	1190 Penalties and Interest on Taxes	66.32	75.53
	1510 Interest Earnings	38.84	40.69
	2220 County On-Schedule Trans Reimb	6,396.83	5,834.41
	3210 State On-Schedule Trans Reimb	6,396.84	5,834.42
	3444 State School Block Grant	3,140.70	3,140.70
	3446 SB96 Block Grant Reimbursement	1,108.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>55,000.62</u>	<u>58,170.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,708.60	9,041.34
			2XX Personal Services - Employee Benefits	34.64	132.12
		25XX Support Services - Business			
			1XX Personal Services - Salaries	6,257.52	5,642.85
			2XX Personal Services - Employee Benefits	24.89	24.78
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	7,187.54	9,737.12
			2XX Personal Services - Employee Benefits	817.84	775.72
			3XX Purchased Professional and Technical Services	339.83	386.50
			4XX Purchased Property Services	12,176.73	2,722.46
			5XX Other Purchased Services	12,907.20	1,300.00
			6XX Supplies and Materials	6,521.84	3,598.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>54,976.63</u>	<u>33,360.91</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	13,353.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58,170.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,360.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 2,620.00 (4b) -2,620.00		
	-2,620.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,543.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	27,172.30	27,032.78
	1112 District Levy - Personal Property	0.00	358.25
	1190 Penalties and Interest on Taxes	43.17	49.43
	1510 Interest Earnings	155.96	179.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,371.43	27,620.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	92,797.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,620.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	120,417.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	50.96	74.05
	2240 County Retirement Distribution	89,739.20	32,985.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		89,790.16	33,059.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	33,136.22	31,273.65	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	926.88	1,579.53	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	787.67	895.68	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,118.95	7,130.67	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	495.11	495.38	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,811.39	5,819.62	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,737.66	2,985.12	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,099.51	1,222.63	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,427.36	1,636.80	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,021.39	2,115.31	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,271.66	2,683.19	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,691.40	1,906.20	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,356.61	1,051.47	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	3,409.37	3,892.18
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	3,020.03	2,816.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				67,311.21	67,503.52	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					45,877.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,059.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					67,503.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,432.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
210	Local Donations	
	1920 Contributions/Donations from Private Sources	6,750.00
394	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,695.00
395	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	1,365.00
396	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	519.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,205.00
471	Miscellaneous State Grant	
	4710 GEAR UP	194.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,728.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
210	Local Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			7XX Property and Equipment Acquisition		10,454.62
			210 Subtotal		10,454.62
394	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		584.00
			394 Subtotal		584.00
396	Vo Ed Business/Marketing				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			5XX Other Purchased Services		519.00
			396 Subtotal		519.00
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		116.00
			6XX Supplies and Materials		1,089.00
			451 Subtotal		1,205.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
471	Miscellaneous State Grant				
	471 GEAR UP				
		1XXX Instruction			
			6XX Supplies and Materials		194.00
			471 Subtotal		194.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					12,956.62

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					181,569.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,728.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,956.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	12,895.00	Less Last Year	12,895.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances					
This Year	1,089.00	Less Last Year	638.70 (4b)	450.30	
				450.30 (4)	
Ending Fund Balance (1 + 2 - 3 + 4)					180,791.23 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
210 Local Donations	6,750.00	10,454.62	-3,704.62
394 Vo Ed Family & Consumer Science	1,695.00	584.00	1,111.00
395 Vo Ed Tech Ed/Industrial Arts	1,365.00	0.00	1,365.00
396 Vo Ed Business/Marketing	519.00	519.00	0.00
451 Vo Ed Carl Perkins Basic Grant	1,205.00	1,205.00	0.00
471 Miscellaneous State Grant	194.00	194.00	0.00
Total	11,728.00	12,956.62	-1,228.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	793.69	509.40
	1112 District Levy - Personal Property	0.00	6.72
	1190 Penalties and Interest on Taxes	0.48	0.90
	1510 Interest Earnings	11.19	10.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		805.36	527.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						5,999.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						527.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,527.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	750.00	0.00
	1510 Interest Earnings	7.90	6.59
	3260 State Driver's Education Reimbursement	699.95	626.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,457.85	632.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	971.50	1,143.19
			2XX Personal Services - Employee Benefits	0.00	6.33
			4XX Purchased Property Services	159.44	0.00
			5XX Other Purchased Services	195.00	446.15
			6XX Supplies and Materials	345.94	607.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,671.88	2,203.56

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					4,229.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					632.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,203.56 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,658.82 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.93	14.71
	1910 Rentals	3,250.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,268.93</u>	<u>14.71</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			4,676.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,676.11</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	8,313.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,328.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	863.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>863.00</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	4,561.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>4,561.12</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	6,647.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,561.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,085.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,088.63	7,022.52
	1112 District Levy - Personal Property	0.00	92.86
	1190 Penalties and Interest on Taxes	12.89	12.74
	1510 Interest Earnings	112.07	86.36
	3281 State Technology Aid	684.65	632.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,898.24</u>	<u>7,847.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	10,143.62
			7XX Property and Equipment Acquisition	0.00	12,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>22,643.62</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	59,419.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,847.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,643.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,622.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	117.88	107.46	
	1920 Contributions/Donations from Private Sources	0.00	8,401.12	
	3445 State Combined Fund School Block Grant	9,649.20	9,649.20	
	3447 SB96 Combined Block Grant Reimbursement	1,338.31	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,105.39	18,157.78	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX Property and Equipment Acquisition		0.00	2,920.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,920.42

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					45,827.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,157.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,920.42 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					61,065.32 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.11	41.10
	1920 Contributions/Donations from Private Sources	1,020.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,069.11	41.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	24,974.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,015.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,085.64	13,933.55
	1112 District Levy - Personal Property	0.00	184.25
	1190 Penalties and Interest on Taxes	25.60	25.52
	1510 Interest Earnings	154.48	157.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,265.72	14,301.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					84,569.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,301.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,870.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	529.95	432.06
	1910 Rentals	32,199.03	0.00
	1920 Contributions/Donations from Private Sources	1,500.00	572.09
	5200 Sale or Compensation for Loss of Assets	5,150.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,378.98	1,004.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	21,398.34	65,536.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,398.34	65,536.71

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	351,743.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,004.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,536.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	287,210.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	118,914.69	98,416.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>118,914.69</u>	<u>98,416.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	120,422.66	112,632.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>120,422.66</u>	<u>112,632.05</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	116,087.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98,416.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	112,632.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	101,872.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85
PRC	Revenue	2015 Value	2016 Value	
	1900 Other Revenue from Local Sources	0.00	4,000.00	
	1920 Contributions/Donations from Private Sources	4,000.00	0.00	
	6100 Material Prior Period Revenue Adjustments	0.00	1,750.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,000.00</u>	<u>5,750.00</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	8,750.00	3,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,750.00	3,000.00	

Schedule Of Changes Worksheet				Fund Code 85
Beginning Fund Balance				10,792.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,750.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,000.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,542.50 (5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	8,799.78	10,029.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	36,895.35	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	227,910.28	234,577.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,610.01	155.55
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	400.00	206.59
XX	XXX 26XX 41X	Energy Utility Services	17,683.87	21,416.54
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,350.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,350.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,116.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,144.57
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	17,656.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	10,029.80	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,998.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	5,628.85	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			17,656.78	0.00	0.00	0.00	0.00

17,656.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,750.00	0.00	0.00	0.00	4,750.00
Land Improvements	87,127.86	0.00	4,398.00	0.00	91,525.86
Buildings	807,916.37	0.00	0.00	0.00	807,916.37
Machinery and Equipment	461,949.54	7,542.82	66,973.49	22,901.07	513,564.78
Construction in Progress	0.00	0.00	48,137.28	0.00	48,137.28
Totals at Historical Cost	1,361,743.77	7,542.82	119,508.77	22,901.07	1,465,894.29
Depreciation					
Improvement Accum	42,470.49	2,961.89	3,171.70	0.00	48,604.08
Building Accum	308,630.00	8,710.33	10,663.30	0.00	328,003.63
Machinery and Equipment Accum	279,083.54	21,306.96	39,814.04	22,901.07	317,303.47
Total Accumulated Depreciation	630,184.03	32,979.18	53,649.04	22,901.07	693,911.18
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	731,559.74	-25,436.36	65,859.73	0.00	771,983.11

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	28,024.25	0.00	0.00
Financial Administration (25XX)	2,290.15	0.00	0.00
Operations and Maintenance (26XX)	595.75	0.00	0.00
Transportation (27XX)	9,505.57	0.00	0.00
Food Service (31XX)	1,154.99	0.00	0.00
Extracurricular (34XX, 35XX)	11,447.80	0.00	0.00
Unallocated	630.53	0.00	0.00
Total Depreciation for FY2016	53,649.04	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	22,156.44	2,449.93	15,192.52	0.00	9,413.85	0.00	9,413.85
Loans Payable	39,019.87	0.00	5,361.80	0.00	33,658.07	0.00	33,658.07
Other Post Employment Benefits	13,690.00	0.00	0.00	0.00	13,690.00	0.00	0.00
Other	1,040.00	0.00	0.00	1,040.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	75,906.31	2,449.93	20,554.32	1,040.00	56,761.92	0.00	43,071.92

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	110,490.00	0.00	5,923.20	104,566.80
Net Pension - TRS	344,284.00	41,052.19	0.00	385,336.19